

**SEALED**CLERK US DISTRICT COURT  
NORTHERN DIST. OF TX  
FILED**ORIGINAL**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

2013 JAN -8 PM 4:12

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UNITED STATES OF AMERICA

v.

DIZZY KISONGA (1)  
SELEMANI HAKIZIMANA (2)§  
§  
§  
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§  
§  
§  
§**FILED UNDER SEAL**

No.

**3-13CR0015-D****INDICTMENT****The Grand Jury Charges:**

At all times material to the Indictment:

**Introduction**

1. A "means of identification" was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a name, Social Security number, or date of birth.

2. The Internal Revenue Service of the Department of the Treasury ("IRS") was an agency of the United States government responsible for the collection of federal income taxes owed by individual taxpayers.

3. A taxpayer who overpaid his or her taxes was entitled to a refund, which could be obtained by filing a U.S. Individual Income Tax Return, Form 1040, showing the overpaid amount and claiming a refund.

4. IRS procedures permitted taxpayers to file U.S. Individual Income Tax Returns, Form 1040, electronically, through a return preparer authorized to transmit the

tax return information by electronic data transmission to an approved IRS service center.

5. Before a return preparer could submit an Individual Tax Return, Form 1040, by electronic means, the return preparer would apply with the IRS for an Electronic Filing Identification Number ("EFIN").

6. Upon IRS approval of the application, the requesting return preparer becomes an Electronic Return Originator (ERO) and is assigned an EFIN which the IRS uses to identify and monitor ERO activity.

7. In addition to EFINs, the IRS assigns Preparer Tax Identification Numbers (PTIN) to registered tax return preparers for identification purposes.

8. The EFIN would identify which return preparer submitted a particular Individual Income Tax Return, Form 1040.

9. If the IRS accepts the electronically filed return as transmitted, tax refunds are sent to the return preparer.

10. Once the IRS authorizes the refund, bank product software can capture the refund information and allows the return preparer to deduct their return preparation fees from the taxpayers refund and provide the refund to the taxpayer in the form of a check, direct deposit or pre-paid debit card.

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Count One

Conspiracy to Commit Theft of Federal Public Money  
(Violation of 18 U.S.C. § 371 (18 U.S.C. § 641))

11. The Grand Jury realleges and incorporates by reference the allegations contained in the Introduction of this Indictment, as if fully set forth herein.

12. Beginning in or about March 2010, the exact date being unknown to the Grand Jury, and continuing through the present, in the Dallas Division of the Northern District of Texas, and elsewhere, defendants, **Dizzy Kisonga** and **Selemani Hakizimana** did intentionally and willfully combine, conspire, confederate and agree with each other and others known and unknown to the Grand Jury, to commit an offense against the United States, that is, theft of federal public money, in violation of 18 U.S.C. § 641.

Manner and Means

13. It was the object of the conspiracy for the defendants, along with others known and unknown to the Grand Jury, to steal, purloin and convert to their own use money of the United States, that is, income tax refunds from the United States Treasury, in an amount exceeding \$1,000 through the submission of fraudulent income tax returns.

14. In furtherance of the conspiracy the conspirators would do and did the following:

a) Obtain the identifying information of third persons, including their names, social security numbers, and dates of births.

b) Prepare and submit to the IRS false Forms 1040 (United States Individual Income Tax Return) using the social security numbers, names, and variations of the names of these third persons without the knowledge or consent of

these third persons.

c) Prepare false W-2 forms stating fictitious wages and withholding amounts.

d) Prepare false Forms 1040 in a way that would result in a claim for a refund of a substantial portion of the purported withholding.

e) Open and maintain bank accounts for the receipt and deposit of fraudulent electronic tax refunds or United States Treasury checks.

f) Mail or electronically file the false Forms 1040 requesting the refunds either be electronically transferred to a bank account or mailed to an address controlled by a conspirator.

#### Overt Acts

15. In furtherance of the conspiracy and to effect the objects thereof, the defendants, along with others known and unknown to the Grand Jury, committed and caused to be committed the following overt acts, among others, in the Northern District of Texas, and elsewhere:

a) On or about March 2012, in the Northern District of Texas, defendant **Dizzy Kisonga** had possession of twelve (12) false tax return refund checks, and was instructed to deposit these checks into his checking account at defendant **Selemani Hakizimana's** direction.

b) **Dizzy Kisonga** endorsed five (5) of the twelve (12) false tax refund checks and wrote the last four numbers of the stolen taxpayer's social security number on the back of each check he signed.

c) **Selemani Hakizimana** agreed to compensate **Dizzy Kisonga** for cashing the twelve (12) false tax refund checks by allowing **Dizzy Kisonga** to keep at least five percent (5%) of the value of the refund checks.

d) **Dizzy Kisonga** agreed to return the balance to **Selemani Hakizimana** by either withdrawing the money from his bank account or initiating an electronic wire to **Selemani Hakizimana**.

e) In 2012, **Dizzy Kisonga** wired \$275,000 to **Selemani Hakizimana**.  
All in violation of 18 U.S.C. § 371 (18 U.S.C. § 641).

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Counts Two through Ten  
 Theft of Federal Public Money  
 (Violation of 18 U.S.C. §§ 641 and 2)

16. The Grand Jury realleges and incorporates by reference the allegations contained in the introduction of this Indictment, as if fully set forth herein.

17. On or about the date set forth for each count below, in the Dallas Division of the Northern District of Texas, and elsewhere, defendants, **Dizzy Kisonga** and **Selemani Hakizimana** did willfully and knowingly steal and purloin money of the United States, that is, income tax refunds from the United States Treasury, in the amounts set forth for each count below:

Count	Date	Amount	Disbursed in the Name Of
Two	03/23/2012	\$7,490.00	S.A.
Three	03/23/2012	\$1,804.00	B.B.
Four	03/22/2012	\$383.15	S.D.G.
Five	03/22/2012	\$1,210.00	K.O.
Six	03/22/2012	\$1,960.00	R.M.
Seven	03/22/2012	\$13,141.00	J.M.
Eight	03/22/2012	\$10,046.00	I.M.
Nine	03/23/2012	\$3,729.00	C.P.
Ten	03/23/2012	\$741.87	A.S.

Each in violation of 18 U.S.C. §§ 641 and 2.

Counts Eleven through Thirty-two  
Theft of Federal Public Money  
(Violation of 18 U.S.C. §§ 641 and 2)

18. The Grand Jury realleges and incorporates by reference the allegations contained in the Introduction of this Indictment, as if fully set forth herein.

19. On or about the date set forth for each count below, in the Dallas Division of the Northern District of Texas, and elsewhere, defendant, **Dizzy Kisonga** did willfully and knowingly steal and purloin money of the United States, that is, income tax refunds from the United States Treasury, in the amounts set forth for each count below:

Count	Date	Amount	Disbursed in the Name Of
Eleven	03/05/2012	\$6,833.00	D.A.A.
Twelve	03/12/2012	\$5,367.00	N.A.
Thirteen	03/15/2012	\$5,732.00	C.A.
Fourteen	03/15/2012	\$6,091.00	J.A.
Fifteen	03/14/2012	\$1,174.00	R.B.
Sixteen	03/13/2012	\$6,581.00	K.B.
Seventeen	02/23/2012	\$6,597.00	C.E.
Eighteen	02/23/2012	\$8,268.00	P.F.
Nineteen	03/07/2012	\$9,864.00	M.G.
Twenty	03/07/2012	\$9,868.00	C.H.
Twenty-one	03/09/2012	\$9,865.00	J.K.
Twenty-two	02/28/2012	\$5,567.10	A.T.L.

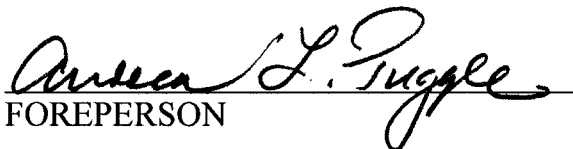
Twenty-three	03/13/2012	\$8,448.74	J.C.M.
Twenty-four	03/08/2012	\$7,433.00	L.M.
Twenty-five	03/08/2012	\$6,229.00	E.M.
Twenty-six	05/06/2011	\$7,000.00	G.M.
Twenty-seven	02/09/2012	\$4,331.10	N.M.M.
Twenty-eight	03/08/2012	\$7,031.00	S.N.
Twenty-nine	02/23/2012	\$5,302.10	D.L.P.
Thirty	02/24/2011	\$4,473.05	R.P.
Thirty-one	02/09/2012	\$3,424.00	R.P.
Thirty-two	02/27/2012	\$9,770.00	S.T.

Each in violation of 18 U.S.C. §§ 641 and 2.

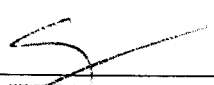
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A TRUE BILL

  
FOREPERSON

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IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

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THE UNITED STATES OF AMERICA

v.

DIZZY KISONGA (01)  
SELEMANI HAKIZIMANA (02)

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SEALED INDICTMENT

18 U.S.C. § 371 (18 U.S.C. § 641)  
Conspiracy to Commit Theft of Federal Public Money

18 U.S.C. §§ 641 and 2  
Theft of Federal Public Money

32 Counts

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A true bill rendered

DALLAS

*Andrew L. Papp*  
FOREPERSON

Filed in open court this \_\_\_\_\_ day of January, A.D., 2013.

\_\_\_\_\_  
Clerk

**WARRANTS TO ISSUE AS TO DEFENDANTS DIZZY KISONGA (01) AND  
SELEMANI HAKIZIMANA (02)**

*Sam Corrallo Perez* 1/8/13  
UNITED STATES DISTRICT/MAGISTRATE JUDGE

Magistrate Case pending: 3:12-MJ-451, 3:12-MJ-160, 3:12-MJ-161